

COUNTY OF FAUQUIER, VIRGINIA**Exhibit 30****Combining Balance Sheet****Discretely Presented Component Unit – School Board****June 30, 2005**

	Governmental Funds			
	School General Fund	School Textbook	School Cafeteria	Total
Assets				
Cash and investments	\$ 1,350	\$ 54,358	\$ 654,442	\$ 710,150
Accounts receivable	73,050	3,080	2,519	78,649
Prepaid expenses	58,356	-	-	58,356
Inventory	-	-	55,261	55,261
Due from primary government	7,291,710	-	-	7,291,710
Due from other governmental units	2,805,870	-	49,269	2,855,139
Total assets	<u>10,230,336</u>	<u>57,438</u>	<u>761,491</u>	<u>11,049,265</u>
Liabilities				
Accounts payable	771,135	-	46,200	817,335
Deferred revenue	15,763	-	42,850	58,613
Accrued liabilities	9,442,088	-	223,417	9,665,505
Total liabilities	<u>10,228,986</u>	<u>-</u>	<u>312,467</u>	<u>10,541,453</u>
Fund balances				
Reserved for:				
Inventories	-	-	55,261	55,261
Unreserved:				
Undesignated	<u>1,350</u>	<u>57,438</u>	<u>393,763</u>	<u>452,551</u>
Total fund balances	<u>1,350</u>	<u>57,438</u>	<u>449,024</u>	<u>507,812</u>
Total liabilities and fund balances	<u>\$ 10,230,336</u>	<u>\$ 57,438</u>	<u>\$ 761,491</u>	<u>\$ 11,049,265</u>